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Promotion and protection of all human rights, civil, political, economic, social and cultural rights, including the right to development

Full-day meeting on the theme, "Towards better investment in the rights of the child"

Report of the United Nations High Commissioner for Human Rights

Summary

The present report is submitted pursuant to Human Rights Council resolution 25/6, in which the Council decided to focus its 2015 full-day meeting on the theme, "Towards better investment in the rights of the child" and requested the United Nations High Commissioner for Human Rights to prepare a summary of the meeting. Accordingly, the present report contains a summary of the discussions held on 12 March 2015 during the annual full-day meeting. It focuses on existing norms and standards on this area, as well as key challenges in planning, mobilizing, allocating and spending public resources to realize children's rights.

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I. Background

1. In its resolution 7/29, the Human Rights Council affirmed its commitment to effectively integrate the rights of the child in its work and that of its mechanisms in a regular, systematic and transparent manner, taking into account specific needs of boys and girls. It decided to dedicate, at a minimum, an annual full-day meeting to discuss different specific themes on the rights of the child, including the identification of challenges in the realization of the rights of the child. In its resolution 25/6, the Council decided to focus its 2015 full-day discussion on the theme, "Towards better investment in the rights of the child".

2. The 2015 full-day meeting was held on 12 March, and was aimed at providing an overview of key aspects of investment in children, as well as discussing existing norms and standards and identifying key challenges in planning, mobilizing, allocating and spending public resources to realize children's rights. It also focused on applying a rights-based approach to investment in children and strengthening accountability, and on concrete examples of strategies and good practices.

3. As requested by the Council in its resolution 25/6, the Office of the High Commissioner for Human Rights prepared a report on the issue (A/HRC/28/33), in close collaboration with relevant stakeholders, including States, the United Nations Children's Fund, other relevant United Nations bodies and agencies, relevant special procedures mandate holders, regional organizations and human rights bodies, civil society, national human rights institutions and children themselves.

II. Morning panel

A. Introductory remarks and statements by panellists

4. The morning panel focused on the theme, "From rights in theory to rights in practice: overview of key aspects and challenges in planning, mobilizing, allocating and spending public resources to realize children's rights" and was moderated by the Permanent Representative of Uruguay. The panel was opened by the Director of the Research and Right to Development Division of the Office of the United Nations High Commissioner for Human Rights, followed by statements from panellists including the Investment in Children Manager at Save the Children, a member of the Committee on the Rights of the Child, the Manager of International Training at International Budget Partnership and the Chief of Public Finance and Governance at the United Nations Children's Fund.

5. Opening the session, the Director of the Research and Right to Development Division of the Office of the United Nations High Commissioner for Human Rights emphasized that one of the biggest barriers to the realization of children's rights — from the rights to life and health to the rights to adequate education and social protection — was the failure to allocate sufficient resources. Investment in children generated short-term benefits for individuals, but also resulted in long-term gains for societies. Investment in health and education were strongly correlated with economic growth, and growth in terms of human development. In contrast, failure to invest in children led to situations of chronic poverty, and not only compromised enjoyment of human rights on the basis of non-discrimination, but also challenged social cohesion, thus increasing the long-term likelihood of insecurity and conflict.

6. Article 4 of the Convention on the Rights of the Child placed an obligation on all States parties to the Convention to invest in children to the maximum extent of their available resources. That meant that children's rights must be prioritized within the State budget, and obliged States to mobilize and use available resources effectively and in the best interests of the child. However, children should not only be considered as beneficiaries of State action and programmes. They should also be empowered to be active participants in the formulation of policy and budgetary processes. That required such processes to be open, transparent and accountable, and adequate information to be provided in a child-friendly manner. In conclusion, protecting and fulfilling children's rights in practice maximized the capacity of the children of today to build a brighter future.

7. A video was presented by Plan Sweden, on behalf of members and local partners of the Working Group on Investing in Children of the non-governmental organization (NGO) Child Rights Connect. The video, entitled "Invest in Us: Children's views on budgeting for their rights", provided a snapshot of opinions and recommendations from children as part of a consultation with over 2,000 children from over 70 countries that had taken place between July 2014 and February 2015. The video called for Governments to be more accountable and transparent, and to combat corruption and embezzlement of public funds. The children said that Governments should plan well and spend money where it was needed most, but most importantly, they should listen to the views of children. Public officials should be trained on how to consult with children, and have regular consultations with children in a child-friendly manner. Documents should be simple and translated into a language that all child participants could understand. The children emphasized that listening to children could help to make budgets better and fairer.

8. The moderator, the Permanent Representative of Uruguay, Ricardo González Arenas, said that it was not a paradox, but a painful reality, that children were at the same time the future, but also one of the greatest concerns for the present. They were the hope of a better world, and also the most vulnerable group in society. Investment in the rights of the child set the basis for a fair society, a stronger economy and a world free from poverty, but was also one of the keys to ensuring a world free from war, a more tolerant society and greater solidarity. As such, investment in children was not only a legal, but a moral imperative.

9. A panellist, Investment in Children Manager at Save the Children, Bob Muchabaiwa, stated that children had a wide range of rights in principle, but unless States allocated sufficient resources in their budgets, child rights related laws and policies would remain empty promises. Public spending was the most sustainable way through which services to children could be delivered and their rights realized, and the lack of sufficient, equitable and effective investment in children was the biggest barrier to the realization of children's rights.

10. The process of investing in the rights of the child had four critical elements that were all interlinked and mutually reinforcing. First, States, irrespective of their economic circumstances, should put in place measures to mobilize sufficient public resources to invest in children, especially through progressive taxation. Second, States should ensure sufficient and equitable allocation of resources at both national and subnational levels through a process of child rights-based budgeting, based on the four guiding principles of the Convention on the Rights of the Child. In that respect, timely, comprehensive and disaggregated data were needed to inform resource planning, allocation and spending. Third, there must be effective utilization of allocated resources. That required the State to prevent inefficiencies, corruption and leakages, through ensuring open, inclusive and accountable public financial management systems. Fourth, child participation in budgetary and fiscal processes was vital. States should create formal opportunities for children and

their representatives to meaningfully participate in public budgeting and to hold duty bearers to account.

11. A member of the Committee on the Rights of the Child, Jorge Cardona, emphasized that human rights, and the rights of children in particular, could not be guaranteed at no cost, and investment was needed to render them effective. He highlighted the fact that article 4 of the Convention on the Rights of the Child drew a distinction between a general rule to adopt all appropriate measures to make rights effective, and a specific rule with regard to economic, social and cultural rights, for which measures must be adopted in so far as resources were available, within the framework of international cooperation. That meant that if a State had not fully implemented those rights, it must nevertheless show that it was using all its available resources to do so. In all circumstances, it must guarantee the essential content of the right, and undertake all efforts, nationally and internationally, to obtain sufficient resources to progressively achieve full implementation. The concept of progressivity also determined that even in situations of economic or other crisis, the principle of non-retrogression applied.

12. The Convention obliged States to adopt a child rights-based approach in the State budget, and throughout the entire budgetary cycle. The rights of the child were set out as an objective to be achieved in the design, approval, implementation, assessment and monitoring of the budget. When designing the budget, the Government must have complete and disaggregated data on the situation of children within its jurisdiction, and any future proposals must be based on those data. In addition, it must have undertaken an assessment of the implications of budgetary measures, as well as the effects of past budgets. Sufficient resources must be mobilized to invest in children, and any resources used must be sustainable over time, and not involve excessive indebtedness that would burden future generations. The way in which the funds were collected must be fair and progressive, and pay special attention to situations of vulnerability. When approving the budget, expenditure on children must be prioritized. In order to achieve a fair and inclusive budget, particular attention must be paid to children in positions of vulnerability, and the consequences on the rights of children for the entire budget must be assessed. Allocated resources must be used effectively, and information should be published on expenditure. Governments should set up public monitoring and accountability mechanisms, including the auditing of accounts. Such auditing should ensure not only that funds had been spent appropriately, but that they had been spent effectively to fulfil their objectives.

13. The Manager of International Training at International Budget Partnership, Shaamela Cassiem, stated that there was no doubt that globally, there were enough resources to invest in children and to realize their rights. There was growing evidence globally that when diverse stakeholders, including children, were included in decision-making, public funds were more likely to be equitable, efficient and effective. The first condition was to ensure access to information and participation opportunities: when ordinary people had information, skills and opportunities to participate, their engagement in government budget processes could promote substantive improvements in governance and poverty. A 2012 study by International Budget Partnership had found that more than 70 per cent of the countries surveyed did not meet the basic standards of budget transparency and accountability. That was often compounded by weak oversight of spending patterns and little opportunity for public participation.

14. Concerning recommendations, first, States should put in place policies, processes, institutions and systems that supported budget transparency to ensure equitable, efficient and effective allocations and spending to realize the rights of the child. Second, States should be encouraged to produce information and ensure that citizens had access to information on disaggregated planning, allocation and spending for all programmes that affected the rights of the child. Third, States must create and support learning environments

so that citizens, including children, could participate meaningfully in the budget. Fourth, legislatures and supreme audit institutions should designate a position with responsibility for managing public participation in fiscal policy, and particularly the participation of children. Fifth, States must provide reasons for any retrogressive measures in budget allocations and expenditures that affected investment in children and the rights of the child. Lastly, all changes to budgets and spending must have the approval of the legislature, comply by law and be made publicly available.

15. The Chief of Public Finance and Governance at the United Nations Children's Fund (UNICEF) stated that public finance was widely accepted as a key instrument for achieving economic growth and poverty reduction goals. To ensure children's rights, it was necessary to apply a deliberate child-lens to public financial decision-making. Public finance was a crucial instrument for narrowing the gaps in child rights outcomes between children at different ends of the socioeconomic spectrum. In order to invest effectively in children, there was a need to generate child-focused budget information. Without information on public financial inputs, it was difficult to assess the adequacy and efficacy of Governments' efforts in achieving child rights, which precluded the possibility of identifying remedial action. Information was central to accountability. Governance systems in which children and their advocates had access to digestible and actionable budget information and could use that information to influence budget decision-making and hold Governments to account were essential to ensuring the rights of children.

16. A recent UNICEF survey had found that in two thirds of the countries reviewed, the quality of reporting pertaining to budget allocations and/or spending on child rights might be viewed as unacceptable. However, there was evidence that the overall quality of reporting was improving over time, and an increasing number of countries had made deliberate efforts to measure, monitor and report better on child rights-related spending, with appropriate disaggregation by age and socioeconomic groups. By creating a designated space on child rights-related spending within general budget monitoring and information management systems, political commitments to the realization of child rights could be supported and become more effective in their impacts. Governments should introduce, accelerate and scale up ongoing efforts to improve budgetary reporting on the share and profile of budget allocations and spending primarily aimed at improving child rights and that had an impact on children as a group.

B. Plenary discussion

17. During the morning panel, representatives of the following States and regional organizations took the floor: the European Union, Norway on behalf of the Group of Nordic Countries, Bahrain on behalf of the Group of Arab States, Croatia (in a joint statement with Austria and Slovenia), Canada on behalf of the International Organization of la Francophonie, the United States of America, Paraguay, Togo, France, the Russian Federation, Portugal, Turkey, Nicaragua, Argentina, Spain, Albania, Brazil, Sri Lanka, Liechtenstein, Pakistan, Thailand, Nepal, Poland, Bangladesh, China, Bahrain, India, Morocco, the Republic of Korea, Singapore, Kuwait, Germany, Israel, Saudi Arabia, Mexico, Switzerland, Estonia, Slovakia and Chile.

18. In addition, the Joint United Nations Programme on HIV/AIDS, the International Development Law Organization, the Scottish Human Rights Commission, the National Human Rights Council of Morocco and the following non-governmental organizations also took the floor: Plan International, NGO Group on the Convention on the Rights of the Child, Action Canada for Population and Development, Myochikai (Arigatou Foundation) and the International Catholic Child Bureau.

1. The importance of investing in children

19. During the discussion, delegations expressed their support for the High Commissioner's report on investment in children (A/HRC/28/33), and emphasized that such investment laid the foundations for a just society, a strong economy and a world free of poverty. Delegates acknowledged that the Convention on the Rights of the Child had inspired changes in laws, institutions and policies, but that a lack of sufficient public spending was one of the main obstacles to realizing children's rights in full. They recognized that such full realization cost money, and child related laws and policies remained empty promises unless accompanied by child-sensitive, equitable and sustainable public resource mobilization, allocation and spending.

20. Several delegations noted that in making fiscal and budgetary decisions, the best interests of the child should be a primary consideration, and a child-rights assessment should be conducted of all fiscal policies, budgeting and spending. Allocations to children should be made visible to enable those inside and outside government to know how much was going to children, and to ensure that they were allocated their fair share. In that respect, it was imperative to strengthen public management and ensure accountability for resources, as well as to provide budgetary transparency.

21. It was recognized that the most successful strategies in addressing child poverty had proved to be those underpinned by policies improving the well-being of all children, applied in respect of gender equality and equal opportunities, as well as the fight against discrimination on all grounds. The realization of rights without discrimination required a political commitment to equitable budgeting, with priority being given to the most deprived and excluded children. In that respect, States emphasized that there was a need to produce comprehensive and disaggregated data to inform planning and budgeting decisions. Furthermore, in order to assess whether there was adequate investment in children, and evaluate whether programmes had been effective and efficient, it was suggested that States establish child-rights based indicators for measuring well-being on a local, regional and State-wide level. That would enable Governments to map the strengths and areas of improvement of child welfare, and to plan future interventions.

22. Corruption, in all its forms and at all levels, was highlighted as a problem by several delegations. States noted that resources needed to be spent wisely; investing effectively in children could not simply be achieved by increasing resources. States must also improve the quality of public spending through efficient management and curtailing corruption. To achieve that, dialogue and transparent processes were crucial.

23. Several States also called for the strengthening of international cooperation, stating that the obligation towards investment in the rights of the child could not be disassociated from the global economic political factors that adversely impacted a State's fiscal space and capacity to mobilize resources. In that respect, there was an urgent need for strong global partnership to tackle illicit financial flows and tax avoidance, and to enhance international cooperation through transparent and accountable global governance structures. States noted that development must be a shared responsibility of both developed and developing nations, and highlighted the need for durable and sustained global partnerships and commitments. They called for the provision of technical and financial assistance, as well as a policy space to pursue sustained and inclusive growth.

2. Participation by children in budgetary processes

24. Child participation in budgetary processes was identified as a key issue for effective investment in children. Delegates noted that children, civil society and Governments should work together to seek solutions for better budgets and spending. It was noted that initiatives to include children in budgeting, particularly at local levels, had led to important budget

shifts in favour of their rights. As such, children should participate in all steps of the budget cycle in a manner that was meaningful, inclusive, collaborative and enabling. To do that effectively, the budget process must be open, transparent, accountable and easily accessible. States must provide child-friendly information and opportunities for participation according to children's evolving capacities.

3. Investment in children in times of austerity

25. Many States highlighted the significant challenges presented by the economic crisis, and the difficulties that had produced for children in particular. Some States noted that austerity measures had disproportionately affected children, and that children were consequently more at risk of poverty and social exclusion than the rest of the population. The fact was emphasized that States had the primary responsibility to invest in children, and that regardless of income status. Governments need to mobilize sufficient domestic resources to realize children's rights.

4. Children in the post-2015 development agenda

26. A large number of States emphasized the importance of the inclusion of children's rights in the post-2015 development agenda, calling for children's best interests to be central in the design, implementation, monitoring and follow-up. They stated that it was not possible to talk about sustainable development without talking about children. Delegates noted that full and comprehensive realization of children's rights could only be achieved through sustainable, equitable and inclusive development, which should be part of a broader policy framework that included the fight against social inequality and poverty.

C. Responses and concluding remarks

27. In his responses to the discussion and concluding remarks, Mr. Muchabaiwa emphasized the importance of addressing the issue of inequality through fiscal policy; budgets should be crafted to ensure that all children could access opportunities to fully realize their rights, and no child should be left behind. When States faced a situation of economic difficulty, it was their responsibility to elevate children's issues, and to ring-fence and protect critical social sector spending to avoid retrogression. He highlighted the need for a rights-based approach to budgeting, with a result-focus; there must be a strong connection between planning and budgeting, ensuring the translation of policy commitments into positive outcomes for children. States must produce national vision documents and sector policies that were child-sensitive, costed and sufficiently reflected in governmental budgets. In that respect, there was a need for robust policies on procurement, accounting and investment measures, as well as fiscal accountability.

28. Mr. Cardona stressed the importance of disaggregated data to the implementation of child rights. He urged the United Nations to provide technical assistance, set criteria and establish indicators that would make a contribution to best practices, and to assist States to invest better in the rights of children. He emphasized that there was a need for greater cooperation in an inter-State setting, and with international bodies, in order to ensure children's rights.

29. Ms. Cassiem said that States already produced a lot of information with regard to budgets, but they must now release that information to the public. She suggested that Governments should provide in-year, mid-year and end-of-year reports, so that spending could be monitored continuously. Citizens' budgets should be produced to show budgetary allocations and service provision targets in a manner that was accessible and usable.

30. Ms. Chai argued that to make the sustainable development goals meaningful and cost-effective, the child rights agenda should be included in all discussions. She pointed out that States already had a number of instruments that could be used to assess the impact of policies and public spending, but they could be strengthened. Similarly, the capacity of Parliaments to exercise their overview functions over budgets and spending could be strengthened, and public expenditure reviews could be used more consistently and with a greater child focus. More frequent use should also be made of auditing services by supreme audit agencies. In conclusion, she advocated making the voices of children and citizens much more powerful to ensure appropriate spending on children's rights.

III. Afternoon panel

A. Introductory remarks and statements by panellists

31. The afternoon session focused on applying a rights-based approach to investment in children and strengthening accountability, and on concrete examples of strategies and good practices. The Permanent Representative of the European Union to the United Nations Office at Geneva, Peter Sorensen, moderated the panel, with opening statements by the Vice-President of the Human Rights Council, speaking on behalf of the President, and the Special Adviser of the Secretary-General on Post-2015 Development Planning. Presentations were made by the Global Adviser for Citizenship and Governance at Plan International; the Director of the Masters Programme in Social Investment Management, Universidad del Pacífico, and Executive Director of the Peruvian University Consortium; the Chair-Elect of the European Network of Ombudspersons for Children and the Ombudsman for Children of the Netherlands; and the Head of the African Child Observatory of the African Child Policy Forum.

32. In her opening statement, the Special Adviser of the Secretary-General on Post-2015 Development Planning recognized the need for a holistic and integrated development agenda that went beyond social issues to include peaceful societies, rule of law and economic prosperity, and to ensure the protection of the rights of the child. She noted that issues such as climate change, governance, peace and security and development were all intertwined, and could not be separated from the rights of children. She emphasized that safe, healthy and well-nourished children were at the heart of sustainable development, and the post-2015 development agenda must address that. The relationship between children and sustainable development was symbiotic: sustainable development underpinned children's rights and conversely, children's rights and well-being underpinned lasting and equitable development.

33. Any goals or targets named in the post-2015 development agenda must be operationalized at the country level, and include an integrated finance strategy. Budgets to achieve those goals must be sustainable and prioritize the rights of children. The goals must be achieved through combined action across sectors: States would need to transcend fragmentation and competition among sectors, and view development as a multidimensional and integrated issue.

34. The Global Adviser for Citizenship and Governance at Plan International, Stephanie Conrad, provided examples of cases in which child participation in budgeting processes had already been implemented and had proved a great success. In Recife, Brazil, children from over 200 schools provided annual inputs into city budgets and as a result, Recife had within a decade redirected over $300 million of public expenditure, based on citizens' feedback. In Munich, Germany, children were members of city district councils and decided together with adults on investments to improve city life; the city also dedicated specific budget lines

to help implement and kick-start priority issues raised by children. In Opatija, Croatia, children decided on the budget of the city children's council and made recommendations on how the adult city council should spend its money.

35. Civil society organizations also had experience of working with children in budgetary processes. Plan International in Ghana supported children and young people at district level and trained them on how to analyse budgets and monitor expenditures. They compared district budget plans with the priority needs identified by the surveyed population. In meetings with local district authorities, they shared their findings and negotiated hard for better budget allocations. In Kenya, Plan International supported a local youth and governance consortium to convince community members and government officials to look at how well decentralized government funds were spent in the district. Young people and adults were trained and assessed the cost-effectiveness and quality of schools, health centres and water services. The young people discussed the results with local government representatives, after which there were public hearings to agree on measures to address shortcomings.

36. Three principles were essential to ensure the effective participation of children. First, participation had to be meaningful, practical and adapted to children's evolving capacities. Second, participation must be inclusive, giving the most vulnerable children the opportunity to have their say. Third, participation worked best when it was collaborative; initiatives in which young people and government officials worked together had been proven to generate faster and more sustainable results.

37. The Director of the Masters Programme in Social Investment Management at the Universidad del Pacífico, and Executive Director of the Peruvian University Consortium, Enrique Vásquez, set out key challenges to investing in children. He noted the need to raise the profile and visibility of children. Children living in poverty or in rural areas and children who belonged to minority ethnic groups needed to be more visible in official statistics. Unless disaggregated data were available, it was impossible to quantify the impact of social spending on children, but equally States could not determine how much money was needed to fully implement children's rights. Budgets for children had to be protected, especially in times of economic crisis and austerity. It was also important to mobilize resources to make children's rights effective. In situations of financial uncertainty, it was vital that Governments improved taxation and fiscal policies to provide the necessary funds to realize children's rights.

38. It was important that children participated in defining budgetary priorities. That already happened in many countries in Latin America, but there was a need for more participatory spaces at the local level. States must ensure that children were able to use participatory spaces to influence budget allocation and monitoring properly. There was a real need for results-based budgets. There must be clear links between the goals to be achieved, the policy to implement them and the investment needed to achieve them.

39. The Chair-Elect of the European Network of Ombudspersons for Children, and the Ombudsman for Children of the Netherlands, Marc Dullaert, noted the grave effect the economic crises had had on the realization of children's rights in Europe, through the implementation of common post-crises austerity measures, including cuts in social services and social protection. Social spending cuts had inevitably impacted heavily on children, who were particularly dependent on social programmes and services. Resource constraints were no excuse for violations of civil and political rights, nor did they justify discrimination or a failure to ensure that different groups of children and youths enjoyed equal rights.

40. States should establish children's budgets, which entailed identifying and analysing resources for children in national and subnational budgets so as to prioritise the needs, rights and best interests of children. Moreover, the Council of Europe Strategy for the

Rights of the Child should include a focus on child poverty and the ongoing effects of the crises, as should the successor to the European Union Agenda for the Rights of the Child. All European States should prepare and adopt a national comprehensive strategic plan to combat child poverty and social exclusion, which should have a timetable, quantifiable goals, reliable disaggregated data on children and an implementation and monitoring mechanism.

41. The Head of the African Child Observatory of the African Child Policy Forum, Yehualashet Mekonen, stated that Africa had made commendable achievements in the child rights arena, with a recent study showing a growing commitment and improved performance of African Governments in realizing the rights of children. Those positive developments had paid off and, more than ever, there had been a remarkable reduction in child mortality in Africa and improvement in children's access to essential services such as health care, education, nutrition and clean drinking water. However, millions of children in Africa still faced numerous challenges on a daily basis. Investment in children was not commensurate with the huge magnitude of the deprivation that children, particularly the most vulnerable groups, were facing in the African region.

42. Today's investment in children was tomorrow's sustainable development. However, that would not materialize without investing in children's physical and cognitive development through integrated programmes that improved their nutritional status, ensured access to early childhood development services and provided adequate protection from harm and exploitation. Furthermore, today's investment in children was tomorrow's peace, stability, security and democracy. However, that would not happen if enough was not invested in systems and functional mechanisms that ensured children's involvement in decisions that affected them at all stages of their growth and development and in line with their evolving capacities.

B. Plenary discussion

43. During the afternoon panel, representatives of the following States took the floor: Ecuador on behalf of the Community of Latin American and Caribbean States, Cuba, Colombia, Bulgaria, Monaco, Algeria, Kazakhstan, Angola, Bahrain, Qatar, Sierra Leone, Sudan, Australia, Malaysia, Ghana, Indonesia, Egypt, Montenegro and Maldives. Representatives of Save the Children, Redlamyc, Alsalam Foundation, the World Organisation Against Torture, Defence for Children International, Südwind – Association for Educational and Advocacy Activities Related to Development Policy, the World Jewish Congress, the World Environment and Resources Council, Human Rights Advocates and Drepavic also took the floor.

44. During the interactive dialogue, States again noted that, apart from being a legal obligation, investment also brought with it economic and social benefits for current and future generations. However, investment must be made in children because it was their right, irrespective of the associated development gains. Although it was recognized that States must bear the primary responsibility for investment in children, the role of the private sector and businesses to act responsibly and promote and protect children's rights was also highlighted. In particular, States noted the need for public and private alliances to develop projects that would have a large impact at the national and regional levels. The role of civil society was also mentioned, particularly when it came to monitoring policies and promoting and enabling the participation of children in budgetary processes.

45. Delegates emphasized that social investment must be protected and prioritized, even when a country was facing an economic crisis. Retrogressive measures should not be taken without due justification. The importance of impact assessment of policies and budgetary allocations was also noted, as was the importance of rights-based tracking of public

budgeting for children. While many States highlighted their own policies in relation to children's health, education and social protection, there was also recognition that investment in children could not be focused purely on traditionally child-focused sectors and must cut across all areas.

46. Many States expressed concern that the benefits of development were not reaching the most vulnerable. In that respect, the lack of data collection was identified as a key challenge in identifying the different areas in which children's needs were not being met, and recognized that improvement in that area was essential. Delegates recommended that Governments ensure comprehensive budget planning, allocation and spending processes that prioritized investments benefiting families on the lowest incomes and their children.

1. Obstacles to effective investment in children

47. Many States discussed potential obstacles to effective investment in children. States highlighted the need for the fight against corruption at all levels of public spending to be treated as a priority, as corruption could drastically reduce the funds available to invest in children. The absence of accountability and judicial recourse was also identified as playing a role in the misappropriation of funds, and delegates noted the need to continuously strengthen the rule of law and consolidate democracy.

48. The mobilization of domestic revenues, especially from taxation, was identified as particularly important and was described as the most significant and sustainable source of revenue for Governments to finance public spending on children. Governments were urged to establish equitable, effective and progressive tax systems in which the highest burden was placed on those most able to pay, not those with the least resources. The consequences of tax evasion on the fulfilment of the rights of children was also highlighted, and States urged Governments to act to combat that phenomenon.

49. Many States underscored the fact that the realization of children's rights was a responsibility shared between developed and developing countries. It was noted that the universalization of international instruments on the protection of children should be combined with the universalization of the capacity to fulfil the obligation emanating from those instruments, including through international cooperation. Delegates also noted the impact that global events had on States' ability to invest effectively in children. The impact of the global economic environment on the fiscal capacity of States was highlighted, as were the impact of climate change, the outflow of illicit funds, the outbreak of epidemics and armed conflict.

2. Role of the United Nations

50. Many delegates called for examples of good practice to be compiled, so that States could learn from the experiences of others. They also recommended that the rights of children should be considered in all discussions in the Human Rights Council; when the Council discussed, inter alia, climate change, foreign debt, cultural rights, religious tolerance and increased participation, it should explicitly identify the long- and short-term impacts on the rights of children and investment in children.

C. Responses and concluding remarks

51. In her responses to delegates' questions and concluding remarks, the Special Adviser of the Secretary-General on Post-2015 Development Planning emphasized the importance of a multisectoral approach to the new sustainable development goals. That would be different from previous approaches, which had taken a vertical approach, and would involve the whole of Government in the horizontal implementation of the goals.

New skill sets, new partnerships and new players were needed to implement the post-2015 development agenda. In particular, business would play a vital role. While in the past, businesses had not always acted in the interests of children, that could be rectified; it was possible to make a profit while protecting children, society and the environment.

52. The Special Adviser urged States to engage more deeply with the evolving development process. They should consider the implications of the sustainable development agenda through the 17 goals, putting children's rights at the centre of their analysis. The collection of data and the efficacy of indicators would rely on how much investment was made in institutions at the country level. The data could not simply be collected as a one-off event, but must be part of a continuous and ongoing process. Children must be able to engage with development negotiations and all declarations and instruments should be written in a way that children could understand and to which they could respond.

53. Ms. Conrad noted that, while more money was needed to fully realize children's rights, how that money was used, and whether it was invested in an effective and efficient manner was equally important. She suggested that children should be brought in to monitor how money was spent. That could be done at the level of services — when children accessed health care, education and water — and it would provide a useful opportunity for them to give feedback about how they experienced those services and the quality of them. She advocated the establishment of youth parliaments and child ombudspersons as crucial opportunities to help children contribute to budget monitoring, but also highlighted the importance of education to provide young people with the skills and attributes to be able to actively participate in the process and to exercise their citizenship.

54. The Millennium Development Goals had made a major contribution to implementing the rights of the child, and the sustainable development goals would continue that quest. The goals aimed to ensure that no-one was left behind and to provide for the sustainable use of resources to ensure that not only the current generation, but also future generations, could continue to enjoy their rights. In order to be able to do that, Governments must collect data to establish the profile of vulnerability within their own country. Policies that targeted the broad majority were rarely able to reach those who were most marginalized and most at risk of being left behind. In the budgeting and planning process for the implementation of the sustainable development goals at country level, Governments must engage with young people and other potentially vulnerable groups to understand how their needs could best be met and their rights ensured. In the process of defining the sustainable development goals, one of the key messages that had been heard from young people had been the need for transparent governance, and governance that allowed young people to participate.

55. Mr. Vásquez stated that, in order to invest in children, States must identify the needs of children and raise their profile. In order to do that, they needed to ensure that all children were provided with an identity, and that institutional capacity was improved to enable the collection of accurate and up-to-date statistical information. It was only with that information that the vulnerabilities of children could be identified, and the best way of targeting those populations determined. That information would also ensure that the impact of investment in children could be accurately monitored and assessed; with good information, States could quantify what was being done, how goals were being achieved and what resources needed to be invested.

56. He emphasized the need to increase the availability of resources and improve how funds were spent. To do so, States must improve their taxation systems and fiscal policies. A rights-based approach to taxation required three steps: planning, implementing and monitoring. At the planning stage, all States must implement progressive taxation, with those on a higher income contributing more resources. In implementing the taxation system, Governments needed to combat corruption, which stripped away resources that

could be devoted to children. Tax evasion must also be addressed, as it limited the financial capacity of States. He also emphasized the importance of international cooperation to monitor taxation and to ensure that Governments were able to develop information systems to ensure that the tax burden was not placed on the most vulnerable. The development of a sound fiscal policy that made the best use of the mobilized resources required disaggregated information, but also the improvement of the technical, moral and ethical capacities of civil servants. Results-based budgets, on which public institutions worked together towards a single goal, were also important.

57. In response to a query as to the role of ombudspersons in helping achieve better investment in children, Mr. Dullaert explained that they could collect data, influence budget processes and advocate for children's participation. All States should establish a children's budget that allocated resources to children, both at the national and subnational or regional levels. Children had a lot of value to add in those processes if they were really listened to, and their participation should be ensured. There was broad agreement that investment in children was necessary and urgent; States should not to wait to invest in children, or there would be a lost generation.

58. Mr. Mekonen stated that a failure to invest in children at the current time would cost many times over in economic, social and political terms in the future. Investment in children often relied on external sources in developing nations, in the form of development assistance and external investment. As a result, investment in children had decreased in many countries following the economic crisis. Furthermore, planning and budgeting for children was not always based on evidence. Without a comprehensive assessment of the situation of children in a country, there was no way of determining where funds were needed. Policies must be based on evidence that clearly showed the gaps to be filled, and the disparities in national development. Gaps were visible between policymaking and budgeting — those areas must work together and coordinate so that all policies were supported by accurate budgets. That lack of coordination often extended to implementing agencies, which did not communicate or exchange information. That was a missed opportunity to enhance the efficiency of the implementation process, and could save resources and enhance the effectiveness of interventions.

59. There was a need for a multisectoral and integrated approach to ensure effective investment. That required a shift in thinking from the current approach that viewed investment in children as arising in relation to only a few, specific sectors. In order to make the shift, he recommended that Governments share their experiences, document good practice and facilitate learning to ensure knowledge transfer. Although most countries recognized the significance of investment and made efforts to invest, it was clear that currently, States were not doing enough to invest in the rights of the child.